



93RD GENERAL ASSEMBLY
State of Illinois
2003 and 2004
SB2349

Introduced 1/28/2004, by M. Maggie Crotty

SYNOPSIS AS INTRODUCED:

105 ILCS 5/2-3.33 from Ch. 122, par. 2-3.33
105 ILCS 5/2-3.84 from Ch. 122, par. 2-3.84

Amends the School Code. Provides that in recomputing a general State aid claim that was originally calculated using an extension limitation equalized assessed valuation, a qualifying reduction in equalized assessed valuation shall be deducted from the extension limitation equalized assessed valuation that was used in calculating the original claim. Provides that in calculating the amount of State aid to be apportioned to school districts, the State Board of Education shall incorporate and deduct the total aggregate adjustments to assessments made by the State Property Tax Appeal Board or Cook County Board of Appeals from the equalized assessed valuation that is otherwise to be utilized in the initial calculation. Provides that from the total amount of general State aid to be provided to schools districts, adjustments under (i) the Section allowing recomputation of State aid claims and (ii) the Section requiring the incorporation and deduction of adjustments to assessments in calculating State aid together must not exceed \$30 million of the general State aid appropriation in any fiscal year. Includes provisions concerning proration. Effective immediately.

LRB093 18194 NHT 43889 b

FISCAL NOTE ACT
MAY APPLY

A BILL FOR

1 AN ACT regarding schools.

2 **Be it enacted by the People of the State of Illinois,**
3 **represented in the General Assembly:**

4 Section 5. The School Code is amended by changing Sections
5 2-3.33 and 2-3.84 as follows:

6 (105 ILCS 5/2-3.33) (from Ch. 122, par. 2-3.33)

7 Sec. 2-3.33. Recomputation of claims. To recompute within
8 3 years from the final date for filing of a claim any claim for
9 reimbursement to any school district if the claim has been
10 found to be incorrect and to adjust subsequent claims
11 accordingly, and to recompute and adjust any such claims within
12 6 years from the final date for filing when there has been an
13 adverse court or administrative agency decision on the merits
14 affecting the tax revenues of the school district. However, no
15 such adjustment shall be made regarding equalized assessed
16 valuation unless the district's equalized assessed valuation
17 is changed by greater than \$250,000 or 2%.

18 Except in the case of an adverse court or administrative
19 agency decision no recomputation of a State aid claim shall be
20 made pursuant to this Section as a result of a reduction in the
21 assessed valuation of a school district from the assessed
22 valuation of the district reported to the State Board of
23 Education by the Department of Revenue under Section 18-8.05
24 ~~18-8~~ unless the requirements of Section 16-15 of the Property
25 Tax Code and Section 2-3.84 of this Code Act are complied with
26 in all respects.

27 This paragraph applies to all requests for recomputation of
28 a general State aid claim received after June 30, 2004. In
29 recomputing a general State aid claim that was originally
30 calculated using an extension limitation equalized assessed
31 valuation under paragraph (3) of subsection (G) of Section
32 18-8.05 of this Code, a qualifying reduction in equalized

1 assessed valuation shall be deducted from the extension
2 limitation equalized assessed valuation that was used in
3 calculating the original claim.

4 From the total amount of general State aid to be provided
5 to districts, adjustments as a result of recomputation under
6 this Section together with adjustments under Section 2-3.84
7 must not exceed \$30 million, in the aggregate for all districts
8 under both Sections combined, of the general State aid
9 appropriation in any fiscal year; if necessary, amounts shall
10 be prorated among districts. If it is necessary to prorate
11 claims under this paragraph, then that portion of each prorated
12 claim that is approved but not paid in the current fiscal year
13 may be resubmitted as a valid claim in the following fiscal
14 year.

15 (Source: P.A. 88-555, eff. 7-27-94; 88-670, eff. 12-2-94;
16 89-235, eff. 8-4-95; 89-397, eff. 8-20-95.)

17 (105 ILCS 5/2-3.84) (from Ch. 122, par. 2-3.84)

18 Sec. 2-3.84. In calculating the amount of State aid to be
19 apportioned to the various school districts in this State, the
20 State Board of Education shall incorporate and deduct the total
21 aggregate adjustments to assessments made by the State Property
22 Tax Appeal Board or Cook County Board of Appeals, as reported
23 pursuant to Section 16-15 of the Property Tax Code or Section
24 129.1 of the Revenue Act of 1939 by the Department of Revenue,
25 from the equalized assessed valuation that is otherwise to be
26 utilized in the initial calculation.

27 From the total amount of general State aid to be provided
28 to districts, adjustments under this Section together with
29 adjustments as a result of recomputation under Section 2-3.33
30 must not exceed \$30 million, in the aggregate for all districts
31 under both Sections combined, of the general State aid
32 appropriation in any fiscal year; if necessary, amounts shall
33 be prorated among districts. If it is necessary to prorate
34 claims under this paragraph, then that portion of each prorated
35 claim that is approved but not paid in the current fiscal year

1 may be resubmitted as a valid claim in the following fiscal
2 year.

3 (Source: P.A. 88-670, eff. 12-2-94.)

4 Section 99. Effective date. This Act takes effect upon
5 becoming law.